



**DEPENDENT TUITION WAIVER/REQUEST TO ENROLL IN A COURSE(S)**

Completed forms must be submitted by July 1<sup>st</sup> for fall semester and December 1<sup>st</sup> for spring semester. Space available will be determined on August 1<sup>st</sup> for fall semester and December 31<sup>st</sup> for spring semester.

Are you enrolling in a degree program at Unity College: Yes  No

If yes, you must complete the college application process

**SECTION A: To be completed by dependent**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

I wish to enroll in the following course(s) for the check one: Fall Spring May Semester

Year: 20\_\_\_\_

Note: a dependent not enrolled in a degree program may apply for one course per semester.

Course #:	Course Title:

Please check and complete one of the following options:

I am applying for tuition waiver as a dependent of an employee at Unity College and verify that I possess a high school diploma or equivalent.

Employee's Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

I am applying for tuition waiver as a dependent of a member of the Board of Trustees of Unity College and verify that I possess a high school diploma or equivalent.

Board Member's Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

*I have read the tuition waiver policy; I understand that I am responsible for paying for all fees that are not waived by the college as outlined in the policy.*

Dependent: \_\_\_\_\_ / \_\_\_\_\_  
Signature Date

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DEPENDENT TUITION WAIVER/REQUEST TO ENROLL IN A COURSE(S) (continued)

SECTION B: To be completed by **Employee or Board of Trustee** Relative:

My signature below validates: that my spouse or child meets the definition of dependent as outlined in the tuition waiver policy; if applicable, I have reviewed the attached IRS child dependent guidelines, verify that my child is a dependent as defined by the IRS, and am attaching a copy of my latest IRS 1040 Form to verify my child is a dependent.

Name (Print): \_\_\_\_\_

Signature/Date: \_\_\_\_\_ / \_\_\_\_\_

SECTION C: To be completed by **Director of Human Resources**:

The above-named individual in Section B is:

- a full time employee who has been employed full time for at least one continuous year or
- a Board member with at least one year of continuous service
  
- IRS 1040 received and reviewed

Director of Human Resources: \_\_\_\_\_ / \_\_\_\_\_  
Signature Date

SECTION D: To be completed by **Financial Aid Office**:

- The above-named dependent/parent/Board of Trustee member has met with me to determine eligibility for financial aid for the current academic year, or
- I verify this dependent is applying for financial aid
- I verify this dependent is exempt from applying for financial aid.

Financial Aid Office: \_\_\_\_\_ / \_\_\_\_\_  
Signature Date

SECTION E: To be completed by **Registrar**:

The dependent is:

- cleared to register in the course(s) listed above, or
- not cleared to register in the course(s) listed above (*initial approval/disapproval above*)
- If enrolling in a degree program, I have verified  acceptance or  denial of admissions

Registrar: \_\_\_\_\_ / \_\_\_\_\_  
Signature Date

Attachments: 1) IRS Qualifying Child Definition and 2) Tuition Waiver Policy

## A “Qualifying Child”

FS-2005-7, January 2005

### Uniform Definition

A “qualifying child” may enable a taxpayer to claim several tax benefits, such as head of household filing status, the exemption for a dependent, the child tax credit, the child and dependent care credit and the earned income tax credit. Prior to 2005, each of these items defined a qualifying child differently, leaving many taxpayers confused.

The Working Families Tax Relief Act of 2004 set a uniform definition of a qualifying child, beginning for Tax Year 2005. This standard definition applies to all five of the tax benefits noted above, with each benefit having some additional rules.

In general, to be a taxpayer’s qualifying child, a person must satisfy four tests:

- **Relationship** — the taxpayer’s child or stepchild (whether by blood or adoption), foster child, sibling or stepsibling, or a descendant of one of these.
- **Residence** — has the same principal residence as the taxpayer for more than half the tax year. Exceptions apply, in certain cases, for children of divorced or separated parents, kidnapped children, temporary absences, and for children who were born or died during the year.
- **Age** — must be under the age of 19 at the end of the tax year, or under the age of 24 if a full-time student for at least five months of the year, or be permanently and totally disabled at any time during the year.
- **Support** — did not provide more than one-half of his/her own support for the year.

If a child is claimed as a qualifying child by two or more taxpayers in a given year, the child will be the qualifying child of:

- the parent;
- if more than one taxpayer is the child’s parent, the one with whom the child lived for the longest time during the year, or, if the time was equal, the parent with the highest AGI;
- if no taxpayer is the child’s parent, the taxpayer with the highest adjusted gross income (AGI).

### Additional Rules

While the four qualifying child tests generally apply for the five tax benefits noted above, there are some additions or variations for particular provisions:

**Dependent** — a qualifying child must also meet these tests:

- **Nationality** — be a U.S. citizen or national, or a resident of the U.S., Canada or Mexico. There is an exception for certain adopted children.
- **Marital status** — if married, did not file a joint return for that year, unless the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.

**Head of Household Filing Status** — a qualifying child is determined without regard to the exception for children of divorced or separated parents. Also, a qualifying child who is married at the end of the year must meet the marital status and nationality tests for a dependent (above).

**Credit for Child and Dependent Care Expenses** — a qualifying child must be under the age of 13 or permanently and totally disabled. A qualifying child is determined without regard to the exception for children of divorced or separated parents and the exception for kidnapped children.

**Child Tax Credit** — a qualifying child must be under age 17 and a U.S. citizen or national or a U.S. resident.

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(A “Qualifying Child” continued)

**Earned Income Tax Credit** — a qualifying child does not have to meet the support test. Also, a qualifying child must have lived with the taxpayer in the United States for more than half the year and have a social security number that is valid for employment in the United States. A qualifying child is determined without regard to the exception for children of divorced or separated parents. If a qualifying child is married, he or she must also meet the marital status and nationality tests for a dependent (above).

**Changes to Certain Benefits**

The new law does not change the operation of the Child Tax Credit, but it does affect these benefits:

**Dependent** — There are two types of dependents, a qualifying child and a qualifying relative. The five dependency tests — relationship, gross income, support, joint return and citizenship/residency — continue to apply to a qualifying relative. A child who is not a qualifying child might still be a dependent as a qualifying relative. If you are a dependent of another person, you cannot claim any dependents on your own return. .

**Head of Household Filing Status** — A taxpayer is eligible for head of household filing status only with respect to a qualifying child or the taxpayer’s dependent. But the taxpayer cannot file as head of household for a person who is a dependent only because he or she lived with the taxpayer for the whole year or because the taxpayer may claim him or her as a dependent under a multiple support agreement.

**Child Tax Credit** — The taxpayer is no longer required to care for a foster child, sibling, or sibling’s descendant as one’s own child.

**Credit for Child and Dependent Care Expenses** — The taxpayer is no longer required to pay over half the costs of maintaining a household for the qualifying individual. But, an individual who is not a qualifying child must have the same principal residence as the taxpayer for more than half the year.

**Earned Income Tax Credit** — The taxpayer is no longer required to care for a foster child, sibling, or sibling’s descendant as one’s own child.

## Unity College Tuition Waiver Policy

The Unity College tuition waiver program is a benefit for eligible employees, their spouses, and their qualified dependents. As a proponent of education, Unity College encourages eligible employees to take advantage of this benefit. Below is the process and procedures that employees, their spouses and dependents will need to follow in order to take full advantage of this benefit. Due to the time-sensitive nature of this process, any delay in meeting any of the steps or deadlines set forth in this policy may hinder timely participation in the program.

**Employees:** Regular, full-time employees, after the completion of one year of continuous employment, may enroll in courses at Unity College tuition-free subject to the following conditions: you may take up to two courses per semester tuition-free, and only one course may be taken during work hours. Any hours used for attending classes shall not be considered time worked for the purposes of overtime. Tuition will be waived provided there is space available in the class, you have approval from your supervisor, and you meet the prerequisites of the course.

The deadline for submitting a completed Employee Tuition Waiver form is July 1<sup>st</sup> for the fall semester and December 1<sup>st</sup> for the spring semester. Space available will be determined on August 1<sup>st</sup> for the fall semester and December 31<sup>st</sup> for the spring semester.

For employees not enrolling in a degree program there is no charge for enrollment, the technology fee or student activity fee. However, employees will pay all other fees such as course fees, books, and course materials.

Employees who wish to enroll in a degree program must apply to the Admissions Office and follow the procedures for all entering students. Employees enrolling in a degree program must either apply for financial aid or make an appointment to meet with the Director of Financial Aid. Employees enrolled in a degree program will be charged the technology fee and student activity fee; however, the application fee and enrollment fee will be waived. Employees will also be responsible for other fees such as course fees, books, and course materials. Any federal and/or state grant award will be used to defray costs of directly billed charges such as course fees, books, and course materials purchased in the Unity College bookstore. The tuition waiver will be reduced by the remaining amount of federal and/or state grant awards after directly billed items have been deducted.

No regular, full-time employee may be a full-time student (12 credits or more) working toward a degree at Unity College. Regular, full-time employees may take a maximum of 6 credits per semester.

To enroll in a course, an employee must obtain an *Employee Tuition Waiver/Request to Enroll in a Course(s)* form from the Human Resources Office, or download the form from the Unity College website. It is the employee's responsibility to complete the form, sign it, and take it to the appropriate offices for signatures (starting with their supervisor, Human Resources Office, etc.). The completed form with all signatures must be finally submitted to the Registrar's Office to complete the request process. (If any of the approval signatures are not on the form, the process will not proceed).

The Registrar's Office will distribute copies of the completed form to all pertinent departments.

**Dependents:** Dependents of regular, full-time employees who have one year of full-time, continuous employment are eligible to apply for a tuition waiver. A dependent is deemed to be an employee's spouse,

or an employee's child who qualifies as an IRS dependent. The deadline for submitting a completed Dependent Tuition Waiver form is July 1<sup>st</sup> for the fall semester and December 1<sup>st</sup> for the spring semester. Space available will be determined on August 1<sup>st</sup> for the fall semester and December 31<sup>st</sup> for the spring semester.

A dependent of an employee, not enrolling in a degree-program or not approved for admission may enroll as a Special Student (see the current College catalog for the definition of Special Student) following the procedures outlined in the current College catalog. Since a student must be enrolled in a degree program to qualify for financial aid, the signature from the Financial Aid Office will not be required on the form. A dependent of an employee not enrolled in a degree program at Unity College may take one course per semester up to a maximum of 15 credits under the tuition waiver benefit. Dependents wishing to take more than 15 credits must go through the admissions process for acceptance to the college and enroll in a degree program.

Special Students not enrolling in a degree program are not charged the enrollment, technology fee or student activity fee. Special Students will be charged all other fees such as course fees, books, and course materials.

Dependents who wish to formally enroll in a degree-granting program must apply to the Admissions Office and follow procedures for all entering students. The application fee is waived for dependents. All other fees charged to incoming students are applicable (i.e. enrollment, technology fee, and student activity fee, etc.).

If a dependent is deemed eligible for financial aid, any federal and/or state grant award will be used to help defray costs of directly billed charges such as course fees, books, and course materials purchased in the Unity College bookstore. The tuition waiver will be reduced by the remaining amount of federal and/or grant awards after directly billed items have been deducted.

For a dependent to enroll in a course, the employee or dependent must obtain a *Dependent Tuition Waiver/Request to Enroll in a Course(s)* form from the Human Resources Office, or download the form from the Unity College website.

It is the employee's responsibility to complete the form with the dependent, sign it and have the dependent sign it, and take it to the appropriate offices for signatures. The employee will be required to submit to the Human Resources Office a copy of the IRS Form 1040 to verify dependency of children enrolling. The completed form with all signatures must be finally submitted to the Registrar's Office to complete the request process. (If any of the approval signatures are not on the form, the process will not proceed).

The Registrar's Office will distribute the copies of the completed form to all pertinent departments.